

Report on the

# **Baldwin County Emergency Communications District**

**Baldwin County, Alabama**  
**October 1, 2018 through September 30, 2020**

**Filed: August 27, 2021**



## **Department of Examiners of Public Accounts**

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*Rachel Laurie Riddle, Chief Examiner*



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*Chief Examiner*

**State of Alabama**  
Department of  
**Examiners of Public Accounts**

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Honorable Rachel Laurie Riddle  
Chief Examiner of Public Accounts  
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Baldwin County Emergency Communications District, Baldwin County, Alabama, for the period of October 1, 2018 through September 30, 2020, by Examiners John Geary and Joshua Jones. I, John Geary, served as the Examiner-in-Charge on the engagement, and under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

John Geary  
Examiner of Public Accounts

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## Department of **Examiners of Public Accounts**

### **SUMMARY**

#### **Baldwin County Emergency Communications District October 1, 2018 through September 30, 2020**

The Baldwin County Emergency Communications District, Baldwin County, Alabama, (hereinafter referred to as the “District”) was established pursuant to the *Code of Alabama 1975*, Section 11-98-2, and is responsible for providing emergency communication services in Baldwin County. This includes the operation and administration of duties for which they were elected or appointed, which includes, but is not limited to: (1) To establish, operate, maintain, and replace an emergency communication system; (2) To establish a common addressing and location identification program; and (3) To establish the emergency service number data base to facilitate efficient operation of the system.

This report presents the results of an examination of the District and a review of the District’s compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12, and the *Code of Alabama 1975*, Section 11-98-6(e).

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state and local laws and regulations.

### **EXIT CONFERENCE**

Board members and administrative personnel, as reflected on Exhibit 4, were invited to discuss the results of this report at an exit conference held at the office of the Emergency Communications District. The following individuals attended the exit conference: Board Members: David Wilson, Raymond Lovell, Alainna Elliott, Anthony Lowery, and Al W. Tolbert, Jr.; and representatives of the Department of Examiners of Public Accounts: John Geary, Examiner; and Joshua Jones, Examiner. Results of the examination were discussed with Board Members Paul P. Mueller, Joseph Holasz, Charles D. Jones and Philip A. Bryars, Jr. via telephone.

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# *Financial Information*

***Summary of Receipts, Disbursements and Cash Balances***  
***October 1, 2018 through September 30, 2020***

	<b>Fiscal Year 2019</b>	<b>Fiscal Year 2020</b>	<b>Total</b>
<b><u>Receipts</u></b>			
911 Revenue	\$ 5,360,413.79	\$ 5,338,744.99	\$ 10,699,158.78
Tower Lease Revenue	1,322.50	1,322.50	2,645.00
Interest	22,170.87	10,570.70	32,741.57
Other	158,220.43	185,026.84	343,247.27
Total Receipts	<u>5,542,127.59</u>	<u>5,535,665.03</u>	<u>11,077,792.62</u>
<b><u>Disbursements</u></b>			
Personnel Expenditures	3,440,754.78	3,725,762.83	7,166,517.61
911 Related Expenses	45,530.90	20,266.03	65,796.93
Municipal Grants	300,000.00	300,000.00	600,000.00
Office Expense	194,172.66	242,387.56	436,560.22
Training and Education Expenses	7,534.27	4,308.28	11,842.55
Mapping Expenses	4,233.70	6,500.00	10,733.70
Vehicle Expenses	3,534.81	5,462.61	8,997.42
Utilities	187,800.76	262,200.33	450,001.09
Equipment	180,171.78	538,510.90	718,682.68
Maintenance Expenses	116,335.97	183,980.50	300,316.47
Professional Services	155,100.85	121,286.54	276,387.39
Travel Expenses	5,527.50	478.85	6,006.35
Capital Outlay	3,382,721.55	766,471.07	4,149,192.62
Debt Service:			
Principal	225,000.00	225,000.00	450,000.00
Interest	190,217.50	186,561.25	376,778.75
Bond Finance Fee	3,493.75	4,513.30	8,007.05
Other	3,297.26	9,944.70	13,241.96
Total Disbursements	<u>8,445,428.04</u>	<u>6,603,634.75</u>	<u>15,049,062.79</u>
Excess (Deficit) of Receipts Over Disbursements	(2,903,300.45)	(1,067,969.72)	(3,971,270.17)
Cash Balances - Beginning of Period	<u>7,263,473.18</u>	<u>4,360,172.73</u>	<u>7,263,473.18</u>
Cash Balances - End of Period	<u>\$ 4,360,172.73</u>	<u>\$ 3,292,203.01</u>	<u>\$ 3,292,203.01</u>

## ***Schedule of Investments***

### ***September 30, 2020***

<b>Investment Name</b>	<b>Interest Rate</b>	<b>Face Amount</b>	<b>Maturity Date</b>
Bank Sweep	0.13%	\$ 257,543.06	N/A
US Treasury Note	1.75%	30,037.50	10/31/2020
US Treasury Note	2.38%	50,281.25	12/31/2020
US Treasury Note	2.13%	50,328.13	01/31/2021
US Treasury Note	2.50%	30,234.38	01/31/2021
US Treasury Note	2.25%	30,239.06	02/15/2021
US Treasury Note	2.38%	50,515.63	03/15/2021
US Treasury Note	2.13%	50,664.06	05/31/2021
US Treasury Note	1.13%	50,492.19	09/30/2021
US Treasury Note	2.13%	50,984.38	09/30/2021
US Treasury Note	2.88%	51,531.25	11/15/2021
US Treasury Note	1.50%	50,789.06	11/30/2021
US Treasury Note	1.50%	50,906.25	01/31/2022
US Treasury Note	1.75%	30,764.06	04/30/2022
US Treasury Note	1.88%	51,734.38	09/30/2022
US Treasury Note	2.00%	51,929.69	10/31/2022
FFCB	4.90%	50,578.00	12/28/2020
American Express	2.35%	30,012.30	10/07/2020
Bank of the West	1.65%	50,048.20	10/22/2020
Haven Savings Bank	1.65%	50,094.15	11/13/2020
HSBC Bank USA, NT	1.50%	20,166.54	01/29/2021
Beal Bank USA	0.10%	24,991.00	08/25/2021
Safra National Bank	0.15%	24,993.10	09/01/2021
Ally Bank Corp	2.25%	51,717.45	06/27/2022
Total Investments		<u>\$ 1,241,575.07</u>	

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***Summary of Long-Term Debt***  
***September 30, 2020***

<b>Type of Debt</b>	<b>Interest Rate</b>	<b>Maturity Date</b>	<b>Original Balance</b>	<b>Ending Balance</b>
<b><u>Bond Payable</u></b>				
Revenue Bond, Series 2016	Variable	12/01/2036	\$ 5,820,000.00	\$ 5,150,000.00
Total Bonds Payable			<u>\$ 5,820,000.00</u>	<u>\$ 5,150,000.00</u>



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## *Additional Information*

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***Board Members and Administrative Personnel***  
***October 1, 2018 through September 30, 2020***

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<b>Board Members</b>		<b>Term Expires</b>
Paul Mueller	Chairman	2023
David Wilson	Vice-Chairman	2024
William Pappas	Secretary/Treasurer	2023
Raymond Lovell		2025
Alainna Elliott		2024
Anthony Lowery		2024
Al W. Tolbert, Jr.		2024
Joseph Holasz		2020
Charles D. Jones		2020
Philip A. Bryars, Jr.		2020
<b><u>Administrative Personnel</u></b>		
Joseph Smith, IV	Director	Indefinite
Christine Heger	Director	5/1/2019